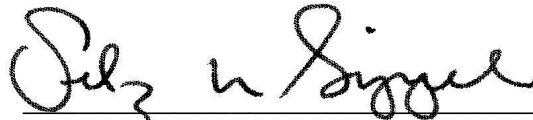


This matter was referred to United States Magistrate Judge David D. Noce, for a Report and Recommendation pursuant to 28 U.S.C. § 636(b). Judge Noce's Report and Recommendation recommends that the decision of the Commissioner be reversed and the case be remanded for further proceedings.

I agree with Judge Noce's recommendation. Therefore, I adopt the Report and Recommendation of Judge Noce.

Accordingly,

IT IS HEREBY ORDERED that the decision of the Commissioner is **REVERSED** and that this case is **REMANDED** for further proceedings as set forth in Judge Noce's Report and Recommendation.

A handwritten signature in black ink, appearing to read "Sippe", written over a horizontal line.

RODNEY W. SIPPEL
UNITED STATES DISTRICT JUDGE

Dated this 16th day of October, 2007.